Form 4684

Department of the Treasury Internal Revenue Service

Casualties and Thefts

➤ See separate Instructions.
➤ To be filed with Form 1040, 1041, 1065, 1120, etc.
Use a separate Form 4684 for each different casualty or theft.

OMB No. 1545-0177

Attachment Sequence No. 26

Name(s) as shown on tax return

Identifying number

1	Description of Properties (Show kind, location, and date of purchase for each) Property A Property B Property C Property D Properties (Use a separate column for each property lost or damaged from one casualty or theft.)							
		Α	В	С	D			
2	Cost or other basis of each property				· · · · · · · · · · · · · · · · · · ·			
3	Insurance or other reimbursement (whether or not you submit a claim). See Instructions. Note: If line 2 is more than line 3, skip line 4.							
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 13							
5	Fair market value before casualty or theft							
6	Fair market value after casualty or theft							
7	Subtract line 6 from line 5							
8	Enter the smaller of line 2 or line 7							
9	Subtract line 3 from line 8							
LO	Casualty or theft loss. Add amounts from line 9 for a	II columns						
l 1	Enter the amount from line 10 or \$100, whichever is	s smaller						
	Subtract line 11 from line 10							
14	Add the line 4 amounts from all Forms 4684, Sec	tion A						
L5	If line 14 is more than line 13, enter difference here and on Schedule D. Do not complete the rest of the form. (See Instructions.) Otherwise, enter zero and complete lines 16 through 18. If line 14 is equal to line 13, do not complete the rest of the form							
16	If line 13 is more than line 14, enter the difference							
17	Enter 10% of your adjusted gross income (Form 104	10, line 31). Estate	s and trusts, see Instru	ctions				
8	Subtract line 17 from line 16. If zero or less, enter and trusts, enter on the "other deductions" line of you							

26

Jame(s) as shown on tax return (Do not enter name and identifying number if shown on other side

Identifying number

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SEC	TION B.—Business and Income-Produci	ng Property (Not	e: If from a passive a	ctivity, see Instruct	ions.)			
	(Casualties and thefts to property use	d in a trade or busine:	ss or for income-prod	ucing purposes.)				
Par	t I Casualty or Theft Gain or Loss (Use a se	parate Part I for e	ach different casu	alty or theft.)				
1	Description of Properties (Show kind, location, and date of purchase for each)							
	Property A							
	Property B							
	Property C							
	Property D		<u></u>					
Properties (Use a separate column for each property lost or dam casualty or theft.)								
		A	B B	С	D			
		<u> </u>		0				
2	Cost or adjusted basis of each property							
3	Insurance or other reimbursement (whether or not							
	you submit a claim). See Instructions			-				
_	Note: If line 2 is more than line 3, skip line 4.							
4								
	line 2, enter difference here and on line 11 or 16,							
	column (c). However, see Instructions for line 15.							
_	Also, skip lines 5 through 10							
_	Fair market value before casualty or theft Fair market value after casualty or theft							
6	Subtract line 6 from line 5							
7 8	Enter smaller of line 2 or line 7							
0	Note: If the property was totally destroyed by							
	casualty, or lost from theft, enter on line 8,				·			
	in each column, the amount from line 2.							
9	Subtract line 3 from line 8							
10	Casualty or theft loss. Add amounts from line 9 for a	ill columns. Enter her	e and on line 11 or 1	<u>6</u>				
Par	t II Summary of Gains and Losses (From se	parate Parts I)	(b) Losses from ca	sualties or thefts	1			
(a) Identify casualty or theft			(i) Trade, business,	(ii) Income-	(c) Gains from casualties or thefts			
			rental or royalty property	producing property	includible in income			
	O It Th - ft - ft Duon out - I lold On	- V	months or loss if a	equired before 1	/1 /88)			
11	Casualty or Theft of Property Held On	e tear or Less (or	nonths or less II a	cquired before 1	/1/66)			
. 1								
	The Add to the Property of the Add to the Ad							
	 Totals. Add amounts on line 11 for each column							
13	Form 4797 is not otherwise required, see Instruction	_						
14	Enter the amount from line 12, column (b)(ii) here							
. 7	corporations, estates and trusts, see Instructions			· · · · · · · · · · · · · · · · · · ·				
	corporations, estates and trusts, see Instructions Casualty or Theft of Property Held More 1	Than One Year (mo	ore than 6 months	if acquired befo	re 1/1/88)			
15	Casualty or theft gains from Form 4797, Part III, line							
16								
				-				
17	Total losses. Add amounts on line 16, columns (b)(i)	and (b)(ii)		1				
18								
19	Add amounts on line 17, columns (b)(i) and (b)(ii)							
	Partnerships, enter the amount from line 20 or		dule K-1, line 7. S co	orporations, enter				
the amount from line 20 on your Schedule K-1, line 6.								
20								
	a Combine line 17, column (b)(i) and line 18. Enter the net gain or (loss) here and on Form 4797, Part II, line							
	14. (If Form 4797 is not otherwise required, see Instructions.)							
	b Enter the amount from line 17, column (b)(ii) here and on Schedule A (Form 1040), line 21. Estates and							
	trusts, enter on the "other deductions" line of your tax return							
21	If the loss on line 19 is equal to or smaller than the Form 4797, Part I, line 3							
	Tomat Transfer and the state of		<u> </u>		1			